



MOLLY J. WARD, TREASURER  
FOR THE  
CITY OF HAMPTON

REPORT ON EXAMINATION  
OF COMMONWEALTH REVENUES  
AS OF DECEMBER 30, 2021

Auditor of Public Accounts  
Staci A. Henshaw, CPA

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(804) 225-3350



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Staci A. Henshaw, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

January 3, 2022

Christine Snead  
Incoming Treasurer

Molly J. Ward  
Outgoing Treasurer

City of Hampton

## INDEPENDENT AUDITOR'S REPORT

We have examined the accompanying Treasurer Turnover Receipts of Assets of Molly J. Ward, Treasurer of the City of Hampton, at December 30, 2021. All records supporting the amounts in the receipts are the Treasurer's responsibility. Our responsibility is to express an opinion based on our examination.

We conducted our examination in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards include examining, on a test basis, evidence supporting the amounts in the Treasurer Turnover Receipts and performing such other procedures, as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

Section 58.1-3136 of the Code of Virginia requires a turnover audit whenever a treasurer leaves office. The examination was performed to determine the accountability of the Treasurer at December 30, 2021 and to turn over the assets, accounts, and records of the office to Christine Snead, the newly-elected Treasurer.

In our opinion, based on our examination, the receipts referred to above present fairly, in all material respects, Commonwealth's assets of Molly J. Ward, Treasurer of the City of Hampton, Virginia turned over to the incoming treasurer at December 30, 2021.

Staci A. Henshaw  
AUDITOR OF PUBLIC ACCOUNTS

CITY OF HAMPTON, VIRGINIA  
TURNOVER RECEIPT OF UNREMITTED COMMONWEALTH COLLECTIONS  
FROM OUTGOING TREASURER TO INCOMING TREASURER

At December 30, 2021

Received of Molly Ward, Outgoing Treasurer of the **City of Hampton**, Virginia, by Christine Snead, Incoming Treasurer of the **City of Hampton**, Virginia, the item or items as hereinafter described and/or listed at the close of business December 30, 2021.

We, having separately checked this receipt, do hereby certify as to the correctness of same and do hereby accept the credit and the charge on account as evidenced by affixing our signatures hereto.

<u>Commonwealth Current Credit Account</u>	<u>Balance</u>
Estimated State Income Taxes	2010.00
State Income Taxes	0.00
Penalty	0.00
Interest	0.00
Share of fees of sheriff and deputies	0.00
Commonwealth Attorney's Excess Collection Program Fees	0.00
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Total Commonwealth Current Credit Account	\$ <u>2010.00</u>

Signed and Witnessed:

K St Lawrence  
Witness (Auditor)

Christine Snead  
Incoming Treasurer *MF*

Lynne M. Fehret  
Outgoing Treasurer for M. Ward

CITY OF HAMPTON, VIRGINIA  
TURNOVER RECEIPT OF UNCOLLECTED STATE TAXES  
FROM OUTGOING TREASURER TO INCOMING TREASURER  
At December 30, 2021

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Received of Molly Ward, Outgoing Treasurer of the City of Hampton, Virginia, by Christine Snead, Incoming Treasurer of the City of Hampton, Virginia, the item or items as hereinafter described and/or listed at the close of business December 30, 2021.

We, having separately checked this receipt, do hereby certify as to the correctness of same and do hereby accept the credit and the charge on account as evidenced by affixing our signatures hereto.

<u>Year</u>	<u>Base Tax</u>
2020 State Income Taxes	56,430.74
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Total (Exclusive of penalty on past due items)	\$ <u>56,430.74</u>

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Signed and Witnessed:

K. St. Lawrence  
Witness (Auditor)

Christine Snead  
Incoming Treasurer *MSF*

Lynne M. Fahnestock  
Outgoing Treasurer for M. Ward